

## PART 4

### CLASSIFICATION AND DEFINITION OF RECEIPT ACCOUNTS

#### ACCOUNTING FOR RECEIPTS

#### RECEIPT ACCOUNTS

Each receipt account can be identified with the fund in which it must be recorded by reviewing the master chart of receipt accounts in this part. Proper accounting for receipts on prescribed School Form No. 508, Fund Ledger and Ledger of Receipts, may be attained by following these procedures.

#### PREPARATION OF LEDGER

Prepare a ledger account on Form No. 508 for each receipt account in which activity is anticipated during the year. Each receipt account must be identified with a fund; therefore, the accounts in the Ledger of Receipts are prepared on the same prescribed form as those for the Fund Ledger and they are placed in the binder or file in account number sequence immediately following the ledger account for the fund with which they are identified. This will provide a ledger of receipts by source within each fund.

#### RECORDING RECEIPTS

The source document for posting to the Ledger of Receipts is the duplicate receipt (carbon copy of Form No. 517). Each duplicate receipt is posted individually to the Ledger of Receipts and the "Balance" column used to accumulate the total receipts to date for that source or account number. The total of the receipts for each fund is posted to that fund account for each day's posting run. The total of all receipts written shall also be posted to the All Funds-Control account.

In this manner, each duplicate receipt is posted individually to the proper receipt account for the fund with which it is identified. It is posted in an accumulated total with other receipts of the same fund to the fund account; and, in an accumulated total with receipts for all other funds to the All Funds-Control account. Total and foot the receipts column of each of these accounts monthly. A sum of the monthly footings of any individual receipt account must agree with the cumulative total as shown in the balance column of that account. A summary total of the monthly footings in the receipts column of each fund account will provide a total of the receipts to date for that fund. A summary total of the monthly footings in the receipts column of the All Funds-Control account will provide an overall total of the receipts to date for all school corporation funds.

The total of all receipts must also be entered each day in the Treasurer's Daily Balance of Cash, Depositories and Investments record in order to maintain a current record.

#### PROOF OF POSTING

For proof of accuracy in posting receipts, follow these steps:

1. Total the receipts in the Ledger of Receipts by fund and prove to the total of the receipts column of the fund account.
2. Total the receipts of all of the funds in the Fund Ledger and prove to the total of the receipts column of the All Funds-Control account.

3. Prove the balance of the All Funds-Control account to the closing balance on the Treasurer's Daily Balance of Cash and Depositories.

The Ledger of Receipts should be maintained on a fiscal year (school year) basis beginning on July 1 and ending on June 30 of the following calendar year.

### DEPOSITING RECEIPTS

All school corporation money must be deposited in the duly designated depository not later than the business day following the receipt of funds on business days of the depository designated in the same form in which the funds were received in accordance with IC 5-13-6-1.

### CLASSIFICATION OF RECEIPT ACCOUNTS

An account is a descriptive heading under which is recorded financial transactions that are similar in terms of a given frame of reference such as source, object or purpose. In the Master Chart of Receipt Accounts in this manual, the Receipt Accounts are classified as Revenue Receipts, Nonrevenue Receipts and Incoming Transfers. The account numbers in the 1000 through 4000 series designate Revenue Receipts, those in the 5000 through 7000 series designate Nonrevenue Receipts and those in the 8000 through 9000 series designate Incoming Transfers.

The Revenue Receipts are further classified as Revenue From Local Sources, Revenue From Intermediate Sources, Revenue From State Sources and Revenue From Federal Sources. These classifications are basically in accordance with the pattern of account titles and numbers used in Handbook II (Revised 1973) on Financial Accounting For Local and State School Systems, prepared by the Office of Education of the U.S. Department Health, Education and Welfare (now U. S. Department of Education).

### DEFINITION OF RECEIPT ACCOUNTS

Receipt Accounts are defined within each classification dependent on the source from which they are derived. These are identified by account title comparable to those in Handbook II revised and designated by account numbers divisible by one thousand to identify the source generally, with more specific identity provided by the hundreds and still greater detail identified by numbers divisible by ten and individual digits position. Still further separation and identity may be obtained by numbers following the decimal point to establish "point" designations, (3111.1) etc. More numbers may be added to these point designations to provide as much detailed identity as the local school administration desires.

The Master Chart of Receipt Accounts on the following pages provides a detailed outline of the receipt accounts and indicates by an "X" (in the fund column) the proper fund in which each may be recorded. For example, Receipt Account No. 1110 "Local Property Taxes" shall be receipted to the General Fund, Debt Service Fund, Capital Projects Fund, Special Education Preschool Fund, and Transportation Fund according to the amount of revenue generated by the tax levy for each fund; however, Receipt Account No. 1741 "Rental of Property" shall be receipted to the Textbook Rental Fund only.

1000 Revenue From Local Sources

- 1110 Local Property Taxes
  - 1111 Local Property Taxes - Excess of Lesser of 1%  
or \$100,000 (P.L. 58-1991)
- 1120 Bank and Building and Loan Tax
  - 1125 Financial Institutions Tax (Effective 1-9-90)
- 1130 Payment in Lieu of Taxes
- 1140 Non-Property Taxes
- 1150 License Excise Taxes
  - 1151 Commercial Vehicle Excise Tax
- 1160 Local Option - Property Tax Replacement
- 1190 Other Taxes

- 1310 Regular Transfer Tuition From
  - 1311 Pupils or Parents
  - 1312 Other Indiana School Corporations
  - 1313 Out-of-State School Corporations
  - 1314 Tuition - Other
- 1320 Adult/Continuing Education From
  - 1321 Pupils or Parents
  - 1322 Other Indiana School Corporations
  - 1323 Out-of-State School Corporations
- 1330 Summer School From
  - 1331 Pupils or Parents
  - 1332 Other Indiana School Corporations
  - 1333 Out-of-State School Corporations
- 1340 Special Education From
  - 1341 Pupils or Parents
  - 1342 Other Indiana School Corporations
  - 1343 Out-of-State School Corporations

1410 Regular Day School From  
1412 Other Indiana School Corporations  
1413 Out-of-State School Corporations  
1414 Not-For-Profits

1420 Summer School From  
1432 Other Indiana School Corporations  
1433 Out-of-State School Corporations

1440 Special Education From  
1442 Other Indiana School Corporations  
1443 Out-of-State School Corporations

[illegible]

	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE.	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
1500 Earnings on Investments	X	X	X	X	X		X	X	X	X	X	X	X
1510 Interest on Investments													
1600 Food Services													
1610 Students													
1611 Student Breakfast								X					
1612 Student Lunch								X					
1613 Student After School Sup.								X					
1614 Student Ala Carte								X					
1615 Kindergarten Milk								X					
1620 Adults													
1621 Adult Breakfast								X					
1622 Adult Lunch								X					
1623 Adult After School Sup.								X					
1624 Adult Ala Carte								X					
1630 Welfare													
1631 Welfare Breakfast								X					
1632 Welfare Lunch								X					
1633 Welfare After School Sup.								X					
1634 Welfare Ala Carte								X					
1690 Other (Specify)								X					
1700 Pupil Activities													
1740 Textbooks													
1741 Rentals									X				
1742 Sales	X								X				
1743 Welfare	X								X				
1900 Other Revenue From Local Sources													
1910 Rent of Property	X	*	X	X									
1920 Gifts, Donations and Bequests	X	X	X	X	X		X	X	X				X
1925 Grants and Donations From Educational Foundations		X	X	X	X	X	X	X	X	X	X	X	X
1930 Earnings From Gifts, Donations, Bequests	X	X	X	X	X		X	X	X				X
1940 Services Provided Other School Corporations													
1941 Other Indiana School Corporations	X			X									X
1942 Out-of-State School Corporations	X												X
1950 Receipts From Clearing Accounts	X			X			X	X					X
1960 Fees - Student and Adult	X												X
1961 Other Fees	X												X
1980 Corporation for Education Communication	X												
1970 Energy Program Incentives and Rebates	X			X									

\* Rent from lease of building being paid for from Debt Service Fund, IC 20-5-2-2(6), through lease rental to a school building holding corporation.



[illegible]



	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE.	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
4490 Other (Specify)													
4491 Career Awareness													X
4492 P.L. 100-297 - Dwight D. Eisenhower Math and Science													X
4493 Latch Key Kids Grant	X												
4494 Tech. Assistance for Individuals With Disabilities P.L. 100-407													X
4495 Step Ahead													X
4496 HIV/AIDS Training Grants	X												X
4497 Stewart Homeless Assistance P.L. 101-645													X
4498 Enhanced Education Act	X												X
4499 Other	X												X
4500 Revenue In Lieu of Taxes	X												
4600 Revenue For/On Behalf of School Corporation	X												X
4900 Other (Specify)	X	X	X	X	X		X	X	X	X	X	X	X
NONREVENUE RECEIPTS													
5000 Bonds and Advances													
5100 Sale of Bonds													
5110 Bond Principal		X					X						X
5120 Premium Accrued Interest		X											
5130 Tax Anticipation Warrant Premiums	X	X	X	X	X	X							
5200 Veterans' Memorial Fund Advance							X						
5300 Common School Fund Advances							X						
5400 Bond Anticipation Notes							X						
6000 Loans													
6100 Temporary	X	X	X	X	X								
6200 Emergency	X	X	X	X	X								
6300 Loans From One Fund to Another	X	X	X	X	X			X	X	X	X	X	
6400 School Bus	X			X	X								
6500 Grant Anticipation Notes							X						X
6700 Energy Savings	X		X				X						



	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE.	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
7000 Sale of Property, Adjustments and Refunds													
7100 Sale of Property													
7110 Real Property	X	X	X	X		X	X						
7120 Personal Property	X	X	X	X	X	X							
7130 Securities	X	X	X	X	X		X	X	X	X	X	X	X
7140 Gifts and Bequests	X	X	X	X	X		X	X	X				X
7190 Other (Specify)	X	X	X	X	X								
7200 Adjustments													
7210 Insurance (Claims for Losses)	X		X	X	X		X	X	X	X			X
7220 Area Vocational School	X												
7290 Other (Specify)	X			X	X								
7300 Refunds													
7310 Insurance (Of Premiums Paid)	X		X	X	X		X						X
7320 Overpayments and Reimbursements													
7321 School Building Holding Companies Overpayments		X	X										
7322 School Building Holding Companies Reimbursements	X		X				X						
7329 Other Overpayments and Reimbursements	X	X	X	X	X	X	X	X	X	X	X		X
7330 Transportation - Migrant Children				X									
7340 Refund of Tax Paid on Gasoline	X			X									X
7400 Return of Petty Cash	X												
7500 Return of Cash Change	X							X	X				
7900 Other (Specify)	X	X	X	X	X		X	X	X	X	X	X	X
INCOMING TRANSFER ACCOUNTS													
8000 Intergovernmental Transfers													
8200 Payments by Joint School Members	X	X		X			X						
8300 Payments by Area Vocational School Members	X	X		X			X						X
8400 Joint Services and Supply	X			X		X							X
8900 Other (Specify)	X												
9000 Transfers From One Fund to Another	X	X	X	X	X	X	X	X	X	X	X	X	X
9100 Social Security Transfers - Coops				X		X							X

DESCRIPTION OF RECEIPT ACCOUNTS

REVENUE RECEIPTS

1000 Revenue from Local Sources - Generally from the students or patrons of the school corporation.

1100 Taxes. Record in this account revenue received from local sources, for which the school corporation determined the amount within legal limits, to be raised for school purposes.

1110 Local Property Taxes. Revenues from local levies on real and personal property in the school corporation, both current and delinquent taxes.

1111 Local Property Taxes. Excess of Lesser of 1% or \$100,000 (P.L. 58-1991) - Excess amounts set aside in this special account for distribution in accordance with P.L. 58-1991.

1120 Bank and Building and Loan Tax. Revenues from bank and building and loan tax sources.

1125 Financial Institutions Tax. P.L.347, Acts of 1989

1130 Payments in Lieu of Taxes. Any payment from local sources in lieu of taxes.

1140 Non-Property Taxes. Revenues from sources other than property taxes and replacements for property taxes.

1150 License Excise Tax. Distributions for the benefit of each fund with a tax levy.

1151 Commercial Vehicle Excise Tax. Distributions in accordance with IC 6-6-5.5-19.

1160 Local Option Tax. Revenues resulting from adoption of County Adjusted Gross Income Tax and distributed by the county as property tax replacement fund credit.

1190 Other Taxes. Revenues from local taxes not included in the other defined areas of this classification.

1300 Tuition. Receipts from nonresident and special program students for payment of tuition.

1310 Regular Transfer Tuition. Receipt of charges for tuition to attend regular day school classes from:

1311 Pupils or Parents. Transfer tuition received directly from individuals.

1312 Other Indiana School Corporations. Transfer tuition received from other Indiana school corporations.

1313 Out-of-State School Corporations. Transfer tuition received from school corporations located outside Indiana.

1314 Tuition Other - Transfer tuition or subsidiaries paid by other sources.

1320 Adult/Continuing Education Tuition. Receipt of charges to attend adult and evening school classes from:

1321 Pupils or Parents. Tuition charges received directly from individuals.

- 1322 Other Indiana School Corporations. Tuition charges received from other Indiana school corporations.
- 1323 Out-of-State School Corporations. Tuition charges received from school corporations located outside Indiana.
- 1330 Summer School Tuition. Receipt of charges to attend summer school classes from:
  - 1331 Pupils or Parents. Tuition charges received directly from individuals.
  - 1332 Other Indiana School Corporations. Tuition charges received from other Indiana school corporations.
  - 1333 Out-of-State School Corporations. Tuition charges received from school corporations located outside Indiana.
- 1340 Special Education Tuition. Receipt of charges to attend special education classes from:
  - 1341 Pupils or Parents. Tuition charges received directly from individuals.
  - 1342 Other Indiana School Corporations. Tuition charges received from other Indiana school corporations.
  - 1343 Out-of-State School Corporations. Tuition charges received from school corporations located outside Indiana.
- 1400 Transportation Fees. Amounts received for transporting children to and from school.
  - 1410 Regular Day School. Amounts received for transporting children to and from daytime classes of the regular school term from:
    - 1412 Other Indiana School Corporations. Transportation fees received from other Indiana school corporations per agreements.
    - 1413 Out-of-State School Corporations. Transportation fees received from other school corporations located outside Indiana per agreements.
    - 1414 Not-For-Profit. Transportation fees received from Not-For-Profit Corporations.
  - 1430 Summer School Transportation Fees. Amounts received for transporting children to and from summer school classes from:
    - 1432 Other Indiana School Corporations. Transportation fees received from other Indiana school corporations per agreements.
    - 1433 Out-of-State School Corporations. Transportation fees received from other school corporations located outside Indiana per agreements.
  - 1440 Special Education Transportation Fees. Amounts received for transporting children to and from special education classes from:
    - 1442 Other Indiana School Corporations. Transportation fees received from other Indiana school corporations per agreements.
    - 1443 Out-of-State School Corporations. Transportation fees received from other school corporations located outside Indiana per agreements.

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- 1500 Earnings on Investments. Amounts received as the result of an investment of school corporation funds.
- 1510 Interest on Investments. Interest earned on school corporation funds invested.
- 1600 Food Services. Amounts received for School Lunch Fund from the food service program when maintained as a school corporation account.
  - 1610 Students. Money received from students for meals, snack bars, etc. maintained as part of the designated program.
    - 1611 Student Breakfast. Monies received from students for the breakfast program.
    - 1612 Student Lunch. Monies received from student for the lunch program.
    - 1613 Student After School Supplement. Monies received from students for the after school supplement program.
    - 1614 Student Ala Carte. Monies received from students for ala carte meals.
    - 1615 Kindergarten Milk. Monies received from students for the kindergarten milk program.
  - 1620 Adults. Money received from adults for meals, snacks, etc. maintained as part of the designated program.
    - 1621 Adult Breakfast. Money received from adults for the breakfast program.
    - 1622 Adult Lunch. Money received from adults for the lunch program
    - 1623 Adult After School Supplement. Money received from adults for the after school supplement program.
    - 1624 Adult Ala Carte. Money received from adults for Ala Carte meals.
  - 1630 Welfare. Money received from welfare agencies and township trustees for food services to students not financially able to pay (as determined by the agency or trustee concerned).
    - 1631 Money received from welfare agencies for breakfast food services for students.
    - 1632 Money received from welfare agencies for lunch food services for students.
    - 1633 Money received from welfare agencies for after school supplement food services for students.
    - 1634 Money received from welfare agencies for ala carte food services for students.
  - 1690 Other (Specify). Money received from other local sources which concern the school lunch program. This would include receipts from banquets, dinners and other special functions.
- 1700 Pupil Activities. Amounts received from pupils to participate in educational functions, the accounting for which is maintained as a school corporation account.
- 1740 Textbooks. Receipts from sales and rentals of textbooks where the textbook program is maintained as a school corporation account.

- 1741 Rentals. Money received for textbook rental fees.
- 1742 Sales. Money received from the sale of textbooks.
- 1743 Welfare. Money received from welfare agencies and township trustees for sale or rental of textbooks to students financially unable to pay.
- 1900 Other Revenue from Local Sources. Amounts received from local sources for purposes other than those classified elsewhere.
  - 1910 Rent of Property. Amounts received from the rental of school property (buildings, gymnasiums, band, buses, etc.).
  - 1920 Gifts, Donations and Bequests. Amounts received by way of gifts and donations of cash.
    - 1925 Grants and Donations From Educational Foundations. Amounts received from educational foundations, primarily license plate fees under IC 20-5-2-1.5.
  - 1930 Earnings from Gifts, Donations and Bequests. Interest or earnings of any other nature from gifts, donations or bequests while in the custody of the school corporation.
  - 1940 Services Provided Other School Corporations. Amounts received from other school corporations for services provided by contractual arrangement.
    - 1941 Other Indiana School Corporations. Amounts received from other Indiana school corporations for services provided.
    - 1942 Out-of-State School Corporations. Amounts received from other school corporations located outside Indiana for services provided per contractual arrangement.
  - 1950 Receipt from Clearing Accounts. Any amounts received from clearing accounts which are available for appropriation by the governing body of the school corporation.
  - 1960 Fees, Student and Adult. Fees received from students and adults for educational purposes; for example, typing fees, science fees, breakage fees, music fees, art fees, etc.
    - 1961 Other Fees. Fees not necessarily educational, but having authorization; i.e., IC 20-5-2-1.2, Child Care Program Fees.
  - 1970 Energy Program Incentives and Rebates. Amounts received as incentives or rebates for energy conservation programs.
  - 1980 Corporation For Education Communication. Amounts received to be matched by General Fund payments.
  - 1990 Other. Revenue from local sources not otherwise classified. Specify the identity of each.
    - 1991 Receipts From Extra-Curricular Account for expenses handled through corporation system.
    - 1992 Interest From County on Late Undistributed Taxes per IC 6-1.1-27-1.
    - 1993 Indirect Costs Received From Federal Government.
    - 1994 Refunds of overpayments, rent, etc.
    - 1995 Vocational Educational Revenue Received From the County.

- 1996 Receipts From Reading Excitement and Paperbacks (REAP)
- 1997 Community Guidance for Youth - Lilly Endowment. Receipts for youth guidance programs from Lilly.
- 1998 Middle Grades Reading Network - Lilly Endowment. Receipts for middle grades reading programs from Lilly.
- 1999 Other Receipts not Classified Elsewhere.
- 2000 Revenue From Intermediate Sources. Amounts generally received from county funds or distributions.
  - 2100 Grants-in-Aid. Contributions made by an intermediate unit to a school corporation.
    - 2110 Unrestricted Grants-in-Aid. Revenue received by the school corporation as grants which may be used for any legal purpose as desired by the governing body of the school corporation.
    - 2111 Special County Taxes. Receipts from the Supplemental School Corporation Financing Act and Supplemental School Tax Assistance Act.
    - 2120 Restricted Grants-in-Aid. Revenue received as grants by the school corporation which must be used for a categorical or specific purpose.
    - 2121 Restricted. Educational License Plates Fees (P.L. 92-1996)
  - 2200 Revenue in Lieu of Taxes. Amounts received in lieu of the payment of taxes.
    - 2210 Congressional Interest. Receipts from the Congressional Township Fund.
    - 2220 Transfer Tuition (Welfare and Military). Receipts from any county funds for the tuition of wards of court, children in orphans' homes or custodial institutions and foster children in private homes having legal settlement in that county; also, for children of army and navy officers or enlisted men stationed in that county.
    - 2290 Other (Specify). Revenue in lieu of Taxes not otherwise classified. Specify the identity of each.
  - 2300 Revenue For/On Behalf of the School Corporation. Payments made by an intermediate governmental jurisdiction for the benefit of the school corporation.
  - 2900 Other (Specify). Revenue from intermediate sources not otherwise classified. Specify the identity of each.
- 3000 Revenue From State Sources. Generally revenues from state funds distributed directly to the school corporation.
  - 3100 Grants-In-Aid (Unrestricted). Contributions made by the state to the school corporations which are unrestricted.
    - 3110 Minimum Foundation Program. Amounts received from the state to meet the minimum foundation support program for school corporations.
    - 3111 Basic Grant. Revenues provided the school corporation in fulfilling the basic grant formula for state school support.

- 3112 Veterans' Memorial Funds Withheld. The exact amount withheld from the basic grant distribution for repayment of an advancement from the Veterans' Memorial Fund. The amount for repayment would be included on the annual budget in the Debt Service Fund, receipted to the Debt Service Fund when collected and paid to this account in the General Fund at the same time the net amount of the tuition support distribution from the Auditor of State is receipted to Account No. 3111.
- 3113 Common School Funds Withheld. The exact amount withheld from the basic grant distribution for repayment of an advancement from the Common School Fund. The amount for repayment would be included on the annual budget in the Debt Service Fund, receipted to the Debt Service Fund when collected and paid to this account in the General Fund at the same time the net amount of the basic grant distribution from the Auditor of State is receipted to Account No. 3111.
- 3114 Summer School. Receipt of the amount distributed for state support of summer school classes.
- 3115 Evening and Part-Time Schools. Receipt of the amount distributed for state support of evening and part-time classes.
- 3120 Other State Distributions. Amounts received from the state for purposes other than for tuition.
  - 3121 Transportation. State distributions for transportation of children made in accordance with the transportation formula adopted by the State Board of Education.
- 3130 State Transfer Tuition. Amount received from the State in payment of tuition for children of state employees living on certain state owned properties. State payments for children residing in state mental hospitals.
- 3140 Vocational Education. Amounts received from the distribution of state funds provided as matching funds to obtain federal support.
- 3150 State Matching Funds. Amounts received from the distribution of state funds provided as matching funds to obtain federal support.
  - 3151 School Lunch. Distribution of state funds provided as matching funds to obtain federal support for the school lunch program.
- 3190 Other (Specify). Unrestricted grants-in-aid received from state sources not otherwise classified. Specify the identity of each.
  - 3191 Bus Driver Instruction Reimbursement. Amounts received from the state as reimbursement for the cost of training school bus drivers in the regular school bus driver instruction program.
  - 3194 Operation Prime Time. Receipt of the amount distributed for state support for prime time classes. Awards from state prime time monies for bulletin board and video competitions should be placed in a special fund.
  - 3198 State Fire Marshal Grant. Amount Received From the State.
  - 3199 Remediation/Preventive Remediation Programs. Receipt of the amount reimbursed by the state for required remediation.

3200 Grants-In-Aid (Restricted). Revenues received by the school corporation as grants which can be used for the categorical or specific purpose provided.

- 3210 A.D.A. Flat Grant. Amount received from the distribution of the state A.D.A. Flat Grant Distribution Account funds. Receipt the total amount of this distribution to the Debt Service Fund unless the debt service obligations for the year are less than the amount distributed. In that event, receipt the excess to the General Fund.
- 3211 Alternative Education. Amounts received to fund Alternative Programs Fund 190.
- 3212 School Library Printed Materials. To account for amounts received in accordance with P.L. 260, 1997, Fund 191.
- 3213 School SAFE Haven. To account for amounts received under IC 5-2-10.1-2, Fund 192.
- 3214 Early Intervention/Reading Recovery. To account for amounts received for those in Funds 193 and 194.
- 3215 ACCESS Indiana. Amounts to be received to a school corporation acting as a fiscal agent for the program.
- 3216 Technology Planning Grants. Amounts received for technology planning in accordance with IC 20-10.1-25.3 to enhance access to the "Internet."
- 3217 Technology Grants. Amounts received to actively implement technology grants.
- 3218 Technology Grants. To account for "Buddy" Grants Fund 373.
- 3219 School Intervention and Career Counseling. The portion of the Educational License Plates Fee, which is administered through the Department of Education, IC 9-18-31.
- 3220 Computer Consortium Advancements. Amount of advancement received for purchase of computer hardware and software. To be placed in a separate special fund titled Computer Consortium Advancements.
- 3221 Full Day Kingergarten Grant. Amounts received by school corporations participating in the Full Day Kindergarten Program.
- 3230 Gifted and Talented. Amount received for the Gifted and Talented program. Special Fund only if no matching local funds. (1st year of the program.)
  - 3231 Gifted and Talented - Arts Mini Grant. To account for amounts received for these instruction grants targeted at art programs.
- 3240 Teacher Quality Contracts. Amount received from the State for the Teacher Quality Contracts.
- 3250 State payments received for reimbursements as a medicaid provider.
- 3260 Tech Prep. To account for grant amounts received from the State for the staff development and curriculum improvement activities. Equipment is not an allowable expense for 1997-1998. Workshop and reference materials are authorized if used for curriculum writing activity.



- 3270 Principal Leadership Academy. To account for State Grants concerning principal leadership.
- 3281 Child Abuse Prevention. Amounts received from state grants to help educate against child abuse.
- 3282 Beginning Teacher Internship Program (Teacher Mentor) to account for state grants for teachers training teachers.
- 3283 Computer Technology Replication Adoption Program. To be used for stipends, travel, substitute pay and matching FICA while teachers are on computer training.
- 3284 Special Education Preschool. Amounts received from the state for special education programs for preschool age children.
- 3285 Project Respect - Amounts received for "baby think it over dolls." Grants are from the State Board of Health.
- 3290 Other Grants In Aid - Restricted. Amounts received not otherwise classified.
- 3292 Special Arts Grants. To account for those restricted for "Special Arts" for cultural activities.
- 3293 Performance Based Awards. Amounts received from the State for this program to reward schools for educational achievements.
- 3294 Economic Education Mini-Grant. To account for these grants designed to incorporate economics in K-12 curriculum.
- 3295 Technical Assistance Grant. To account for items for honorariums, stipends, supplies and other activities agreed upon by the State Department of Education and the recipient school corporation.
- 3296 Early Childhood Preschool Latch Key. To account for amounts received for this program, designed to teach parents on how to prepare children for school and offer a latch key program. IC 20-10.1-24.
- 3297 Step Ahead. To account for amounts received for the Step Ahead Program (Early Childhood) in accordance with IC 20-1-1.8.
- 3298 Drug Free Communities. To account for HEA 1159(90)
- 3299 Indiana 2000. Originally Twenty-First Century School Program concerning school restructuring. Amounts to implement School 2000 programs.
- 3300 Revenue in Lieu of Taxes. Revenue received from state sources which are paid to the school corporation in lieu of property taxes it would have paid had its property located within the school corporation been subject to taxation.
- 3400 Revenue For/On Behalf of the School Corporation. Payments made by the State for the benefit of the school corporation.
- 3410 Textbook Reimbursements. Amounts received from the State for reimbursements of the costs of textbooks/workbooks provided in accordance with P. L. 390, Acts of 1987.

- 3420 Social Security Reimbursements. Amounts received from the State for Social Security obligations.
- 3430 Fluoridation Grant. Amounts received from the State Board of Health for the purchase of fluoridation equipment.
- 3440 Special Education. Alternative services reimbursements from the state for special education students in accordance with 511 IAC 7-12-5.
- 3500 Desegregation. To account for amounts received only by School Corporations receiving desegregation payments from the State.
- 3900 Other - Specify. (Please call the State Board of Accounts on new grants.)
- 4000 Revenue from Federal Sources. Revenues received from federal sources whether distributed directly to the school corporation or distributed through a state agency.
  - 4100 Grants-in-Aid (Unrestricted-Direct). Contributions made from federal funds to the school corporation which are unrestricted and are received directly from the federal government.
  - 4200 Grants-In-Aid (Unrestricted-Through State). Revenues received by the school corporation from federal sources, through a state agency, as grants which can be used for any legal purpose, without restriction.
  - 4210 Vocational Education. Amounts received from distribution of federal funds through a state agency to be used for vocational education purposes.
    - 4211 Vocational, Home Economics, Agriculture and Industrial. Amounts received from federal sources through the state agency for these purposes.
    - 4212 Indiana Vocational Technical College. Amounts received by the school corporation from federal sources through the Ivy Tech State College.
    - 4213 Area Vocational Schools. Amounts received from federal sources through a state agency for an area vocational school. These are preliminary receipts to fund area schools.
    - 4214 Prevocational Education (Handicapped). Amounts received from federal sources through a state agency for prevocational education programs.
    - 4215 Workstudy. Amounts received from federal sources through a state agency for workstudy programs.
  - 4220 Special Education. Any distribution of federal funds received through a state agency for funding special education.
    - 4223 Public Law 101-476 IDEA. Funds received for educating handicapped.
    - 4224 Public Law 89-313. Funds received for educating handicapped.
    - 4225 Public Law 99-457. Funds received for educating preschool children.
    - 4226 Public Law 105-17. Funds received for Sliver Grants, LEA Capacity Building (Sliver) Grants.

- 4230 Impacted Areas. Any distribution of federal funds through a state agency for funding aid to federally congested areas.
  - 4231 Public Law 874. Funds received from this source for current operating purposes.
  - 4232 Public Law 815. Funds received from this source for school construction for classroom purposes.
  - 4233 Public Law 100-485. Funds received for AFDC.
  - 4234 Food Stamps. Funds received for Food Stamp reimbursements.
- 4240 School to Work. Amounts received to implement the program.
- 4260 Adult Education. Amounts received from the distribution of federal funds through a state agency for financing adult education classes.
- 4270 Disaster Grants. Amounts of federal funds received through state agencies for specific purposes resulting from emergencies created by declared disaster conditions.
- 4280 Jobs Training Partnership Act. Distributions received for Jobs Training Partnership Act programs.
- 4290 Other (Specify). These accounts may be used and appropriately titled for other receipts of federal funds through state agencies not specifically categorized elsewhere.
  - 4291 School Lunch Reimbursement. Receipt to this account the federal reimbursement for meals served.
  - 4292 School Breakfast Reimbursement. Receipt reimbursements for the School Breakfast Program.
  - 4293 Kindergarten Milk Reimbursements. Receipts for Federal reimbursements for the program.
  - 4294 Summer Food Service Program for Children. Receipts for Federal reimbursements for the program.
  - 4295 Vocational Education Reimbursements for Computers. Accounts for Federal Vocational Reimbursements.
  - 4296 Capps Reimbursement.
  - 4297 After School Snack. Accounts for reimbursements for the program.
- 4300 Grants-In-Aid (Restricted-Direct). Amounts of federal aid received direct from the federal agency; the use of which is restricted to a specific purpose.
  - 4310 Disaster Grants. Amounts of federal funds received direct from the federal agency for the specific purpose of restoring property damaged or destroyed by the disaster.
  - 4320 National Science Foundation. Amounts received from the Foundation.
  - 4330 Technology. To account for federal technology funds received.
  - 4390 Other (Specify). Amounts of grants-in-aid received direct from the federal agency for restricted purposes not specifically categorized elsewhere.

- 4400 Grants-In-Aid (Restricted-Through State). Amounts of federal aid received through a state agency; the use of which is restricted to a specific purpose.
- 4410 Amounts received for projects under the Education Consolidation and Improvement Act.
  - 4414 Title I. Amounts received to fund I.A.S.A. Title I projects approved by the state agency.
  - 4415 Title VI. Amounts received to fund I.A.S.A. Title VI projects approved by the state agency.
  - 4416 Title I - Migrant. Amounts received to fund I.A.S.A. Title I Migrant Program approved by the state agency.
  - 4417 Drug Free Schools - Part II. Amounts received to fund drug free schools.
  - 4418 Even Start. Amounts received as general fund reimbursements for Even Start Program through Chapter I.
- 4420 Non Food Assistance. Federal assistance through the Division of School Lunch for equipping a new kitchen facility.
- 4430 Value Awareness. Amounts received for P.L. 101-610.
- 4440 Medicaid Reimbursements. Federal payments passed through the state agency for reimbursements as a medicaid provider.
- 4450 Educate America. Federal funds received per P.L. 103-227 Title III.
- 4460 Project Respect. Federal portion of Project Respect Grants received after January 1, 1998.
- 4470 Class Size Reduction. Amounts received per P.L. 105-277, Section 307.
- 4490 Other (Specify). Amounts of Grants-In-Aid received through a state agency for restricted purposes and not specifically categorized elsewhere.
  - 4491 Career Awareness.
  - 4492 Dwight D. Eisenhower Title II Science and Technology. P.L. 100-297 to account for monies received for this grant (similar to the Education for Economic Security Act).
  - 4493 Latch Key Kids Grant. Amounts received for this type of child care program.
  - 4494 Technical Assistance for Individuals With Disabilities, P.L. 100-407. Amounts received for these grants.
  - 4495 Step Ahead. To account for amounts received for the Step Ahead Program (Early Childhood) in accordance with IC 20-1-1.8.
  - 4496 HIV/AIDS Training Grants. To account for amounts received as pass-through funds for reimbursements to the General Fund for training.
  - 4497 Stewart Homeless Assistance. To account for amounts received in accordance with P.L. 101-645.

4498 Enhanced Education Act. To account for funds for the Enhanced Education Act.

4499 Other (Specify) Grants-In-Aid (Restricted - Through State). Not categorized elsewhere.

4500 Revenue in Lieu of Taxes. Payments by the federal government to replace local property taxes not collected on the federally owned property because of the tax exempt status of such property.

4600 Revenue For/On Behalf of School Corporation. Amounts received from the federal government for the benefit of the school corporation. Separate subaccounts may be used to identify the specific nature of the revenue.

4900 Other Revenue From Federal Sources (Specify). Amounts received for federal projects not separately identified.

#### NONREVENUE RECEIPTS

5000 Bonds and Advances. Generally, amounts received from the sale of general obligation bonds or advancements from state funds for school construction.

5100 Sale of Bonds. Amounts received from the sale of general obligation bonds.

5110 Bond Principal. Receipt of the proceeds from the sale of general obligation bonds, amount of principal only. Receipt such amount to this account in the Construction Fund of the school corporation.

5120 Premium and Accrued Interest. If any premium and/or accrued interest is received from the sale of general obligation bonds, it must be receipted to this account in the Debt Service Fund of the school corporation.

5130 Premium Tax Anticipation Warrants. Premiums received regarding tax anticipation warrants.

5200 Veterans' Memorial Fund Advances. Receipt to this account in the Construction Fund of the school corporation any money advanced by the state from the Veterans' Memorial Fund for school building construction.

5300 Common School Fund Advances. Receipt to this account in the Construction Fund of the school corporation any money advanced by the state from the Common School Fund for school building construction.

5400 Bond Anticipation Notes. Receipt to this account in the Construction Fund of the school corporation any money advanced for school building construction.

6000 Loans. Amounts of loans as necessary for the payment of current expenses or the purchase of school buses.

6100 Temporary. Receipt to this account the money received from a loan obtained to pay current expenses prior to the receipt of revenue from taxes levied for that purpose. These loans, sometimes designated tax anticipation warrants, must be repaid from the next semiannual distribution of local property taxes levied for such fund.

6200 Emergency. Receipt to this account the money received from a loan obtained in the General Fund for emergency expenditures which were not included in the existing budget and tax levy. Repayment must be included in the annual budget for the next year and a tax levied in the General Fund to repay the loan and interest.

- 6300 Loans From One Fund to Another. Receipt to this account any money temporarily transferred from one fund to a depleted fund for use in paying current operating expenses. Such advancement shall not be made for a period extending beyond the budget year.
- 6400 School Bus. Receipt to this account the money obtained from a banking or lending institution for the purpose of purchasing school buses.
- 6500 Grant Anticipation Notes. Receipt to this account any amounts received by way of borrowing against approved federal or state grants.
- 6700 Energy Savings. Loans under IC 36-1-12.5.
- 7000 Sale of Property, Adjustments and Refunds. Includes receipts from sale of any school property, both real and personal, as well as money received by way of adjustments and refunds when necessary.
  - 7100 Sale of Property. Receipt to this account money received from the sale of any school property, both real and personal.
    - 7110 Real Property. Any money received from the sale of real estate and buildings.
    - 7120 Personal Property. Any money received from the sale of equipment, supplies, school buses and other items considered property.
    - 7130 Securities. Receipt to this account the principal of any investments when they mature or are sold.
    - 7140 Gifts and Bequests. Receipt to this account the money received from the sale of any real or personal property or securities which had been donated to the school corporation.
    - 7190 Other (Specify). Receipt to this account and appropriate subaccounts the money received by way of sale of property not specifically categorized elsewhere.
  - 7200 Adjustments. Money received because of adjustments which resulted in additional receipts for the school corporation.
    - 7210 Insurance (Claims For Losses). Receipt to this account the money received as a result of claims filed for losses of insured property.
    - 7220 Area Vocational School. Reimbursement to the school corporation for proportionate share of utilities, janitorial expense, etc. associated with area school classes conducted in that school corporation's facilities.
    - 7290 Other (Specify). Receipt to this account and appropriate subaccounts the money received by way of adjustments not specifically categorized elsewhere.
  - 7300 Refunds. Money received because of refunds to the school corporation.
    - 7310 Insurance (Of Premiums Paid). Receipt to this account any refunds of premiums paid on insurance.
    - 7320 Overpayments and Reimbursements.
      - 7321 School Building Holding Companies - Overpayments. Balance returned by a public holding company resulting from failure to stop lease rental payments on time.

- 7322 School Building Holding Companies - Reimbursement. Reimbursement amounts refunded to a school corporation for costs incurred by the school corporation during initial construction.
- 7329 Other Overpayments or Reimbursements. Receipt here any refunds of overpayments regardless of the type of overpayment or the purpose for which it was made.
- 7330 Transportation - Migrant Children. Receipt to this account any refunds from federal projects for transportation costs paid from the General Fund to transport children participating in the migrant program.
- 7340 Refunds of Taxes Paid on Gasoline. Refund of sales tax paid on gasoline purchases through metered pumps. Refunds to special funds permissible only if original payments were made by a federal grant, etc.
- 7400 Return of Petty Cash. Receipt when the Petty Cash Fund is closed out and returned to the General Fund.
- 7500 Return of Cash Change. Receipt cash change whenever the cash change refund is closed out, or there is a change in custodians or whenever required for periodic monitoring.
- 7900 Other (Specify). This account may be used for other receipts from sale of property, adjustments and refunds not specifically categorized elsewhere.

#### INCOMING TRANSFER ACCOUNTS

- 8000 Intergovernmental Transfers. Receipts from other governmental agencies, including other school corporations, except for transfer tuition and other items specifically categorized elsewhere.
- 8200 Payments By Joint School Members. Amounts received from other school corporations participating in a joint school, for current operating expenses, debt services, construction, etc.
- 8300 Payments By Area Vocational School Members. Amounts received from other school corporations for vocational instruction of students in accordance with the agreement for such service.
- 8400 Joint Services and Supply. Amounts received by the administering school corporation from each of the participating school corporations included in a joint project in accordance with the written agreement.
- 8900 Other (Specify). Amounts received from other governmental agencies not specifically categorized elsewhere. Appropriate subaccounts may be established and properly titled to identify the nature and source of such receipts.
- 9000 Transfers From One Fund to Another. Receipt to this account all authorized transfers from one fund to another for specific purposes; for example, temporary transfers authorized by school board resolution in accordance with IC 36-1-8-4, from one fund to another in need of money for cash flow purposes. Pursuant to IC 6-1.1-19-1.7, subsection E, a school corporation may transfer money from its levy excess fund to other funds to reimburse those funds for amounts withheld from the school corporation as a result of refunds paid under IC 6-1.1-26.
- 9100 Social Security Transfers. Amounts received from the State requiring transfer to other funds or to co-ops.